

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Alabama	
State Contact Information	Address
Melanie K. Duncan, Contract Manager Phone: 334-242-9300 E-mail: cslienunit@dhr.alabama.gov	Alabama Department of Human Resources Child Support Enforcement Division Attention: Melanie Duncan PO Box 304000 Montgomery, AL 36116-4000 Website: www.dhr.state.al.us
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	No
Are other processes or document(s) used to attach lump sums?	
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	AL uses a lien/levy process and takes 100% of all lump sums.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	AL uses an administrative lien/levy process and takes 100% of the lump sum.

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Alaska	
State Contact Information	Address
Ava Corbitt, Employer Assistance Representative Phone: 907-269-6089 E-mail: Ava.Corbitt@alaska.gov	Alaska Department of Revenue Child Support Services Division 550 W. 7th Avenue, Suite 310 Anchorage, AK 99501-6699
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Property withholding order
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No, we don't usually withhold more than 40% allowed by state law even though the CCPA allows a higher withholding amount. Under 15 AAC.125.540(c) withholding may not exceed 40% of new disposable earnings unless the agency finds good cause to increase the withholding amount.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No, we request up to 100% for other income.

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Arizona	
State Contact Information	Address
<p>Employer Relations Team E-mail: DCSSEmployerCentral@azdes.gov Fax: 480-926-5193</p> <p>Phone Inquiries: Melissa Eklofe Thompson Employer Relations Manager (602) 771-6242</p>	<p>AZ Division of Child Support Services PO Box 40458 Phoenix, AZ 85067</p> <p>Website: www.azdes.gov/dcsc/</p>
Other Information	
Is there a state definition of a lump sum or bonus?	Yes, lump sum payment includes severance pay, sick pay, vacation pay, bonuses, insurance settlements, commissions, and stock options.
Are employers required to report lump sums? Cite the state law for lump sums	<p>No</p> <p>Arizona Revised Statute 25-505</p> <p>For additional information, visit the state website.</p>
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Limited Income Withholding Order
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Yes, DCSE may intercept up to 50% of the disposable lump sum if it is reported as income.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	<p>No</p> <p>ARS 25-505 (defines lump sums)</p>

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Arkansas	
State Contact Information	Address
Toni Erwin Phone: 800-216-0224 E-mail: employer.relations@ocse.arkansas.gov	Arkansas OCSE Clearinghouse/SDU PO Box 8128 Little Rock, AR 72203
Other Information	
Is there a state definition of a lump sum or bonus?	Yes, lump sum payment means any: Form of income paid to an individual at other than regular or periodic intervals; or payment regardless of frequency that is dependent upon meeting a condition precedent, including without limitation: the performance of a contract; a job performance standard or quota; the liquidation of unused sick or vacation pay or leave; the settlement of a claim; or an award for length of service. Net lump sum payment means the entire lump sum payment less any amount required by law to be withheld.
Are employers required to report lump sums? Cite the state law for lump sums	Employers are not required to report lump sum payments, but are required to check the arrears balance with us prior to releasing the payment to the NCP. Arkansas Code Ann. 9-14-201
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Garnishment process
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Under AR law, we are only entitled to 50% of any lump sum payment up to the amount of the arrears. Since CCPA limits the amount that can be intercepted to 50% to 65%, CCPA doesn't seem to have any affect on the withholding.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	Under AR law, we are only entitled to 50% of any lump sum payment up to the amount of the arrears. Since CCPA limits the amount that can be intercepted to 50% to 65%, CCPA doesn't seem to have any affect on the withholding.

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California	
State Contact Information	Address
Contact name: Jeanette Ramarui Phone: 916-464-6640 Fax: 916-636-2476 email: lumpsumresponseteam@dcss.ca.gov	Enforcement: Dept of Child Support Services MS A-300 PO Box 419064 Rancho Cordova, CA 95741-9064 Express mail only: 11150 International Drive MS 300 Rancho Cordova, CA 95670
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	Employers served with an Income Withholding Order are required by California Family Code (FC) section 17512 to report all earnings as defined by FC section 5206, including wages, salary, bonus, money, and benefits as well as any other payments or credits due or becoming due, regardless of the source. Lump sum payments should be reported prior to payout by contacting DCSS at: E-mail: lumpsumresponseteam@dcss.ca.gov or Phone: 916-464-6640. NOTE: Employers may also register to report bonus payments through the Federal Office of Child Support (OCSE) Debt Inquiry Service (DIS). Get more information at Website: http://www.acf.hhs.gov/programs/css/employers/bonus-lump-sum-reporting or contact OCSE at E-mail: employerservices@acf.hhs.gov to register.
What is the threshold amount for lump sum to be reported?	none
How long must the employer hold the lump sum?	No longer than 7 business days after the payment is withheld
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	A Workers' Compensation Lien may be filed with the Workers' Compensation Appeals Board for workers' compensation permanent disability lump sum payments. (8 California Code of Regulations sections 10228 and 10770) Notice of Lien may be filed with California Superior Court for civil lump sum payments. (Code of Civil Procedure section 491.410)

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California	
Other Information	
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	<p>Yes, California limits the withholding to a greater degree than the CCPA limitation on any non-court ordered earnings with-holding order. Except as provided by the court, the maximum withholding is 50% of the net disposable earnings under California Code of Civil Procedure Section 706.052(a). "Net disposable earnings" means earnings that is subject to withholding after making mandatory deductions for taxes including State, federal, local, Social Security, Medicare taxes and union dues, along with deductions for disability insurance and payments to public employees' retirement systems, provided that the deductions are required as a condition of employment. (22 California Code of Regulations Section 110280)</p> <p>Note: A court ordered IWO is limited by Code of Civil Procedure Section 706.052(c) to the limit under Section 1673 of Title 15 of the US Code.</p>
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	<p>If the lump sum does not involve "earnings," then the lump sum would be subject to a 100% levy attachment depending on arrears amount owed. For example, a lump sum involving a civil judgment award not involving earnings would be subject to the maximum 100% attachment.</p> <p>Note: payments to independent contractors are subject to the maximum 50% net disposable earnings withholding limit.</p>

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Colorado	
State Contact Information	Address
Family Support Registry Employer Services Unit Phone: 303-297-2849 E-mail: cdhs_fsremployerservices@state.co.us	
Other Information	
Is there a state definition of a lump sum or bonus?	Yes
Are employers required to report lump sums? Cite the state law for lump sums	Yes 14-14-111.5,(4)(k.5) Colorado Revised Statutes.
What is the threshold amount for lump sum to be reported?	None
How long must the employer hold the lump sum?	Normal remitting rules apply - Colorado requires that payments be remitted within 7 days from the date of withholding
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Garnishment
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Colorado law relating to maximum child support income withholding (§13-54-104, C.R.S.) exactly copies the CCPA limits: 50% to 65% of disposable earnings based on age of arrears and whether the obligor is supporting other dependents. However, in lump sum payment situations, as a matter of policy, Colorado Division of Child Support Enforcement defaults to the lowest of the maximum limits, 50%, to make the process as easy as possible for employers.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	Colorado law provides a very broad and comprehensive description of earnings (§13-54-104, C.R.S. and §14-14-102, C.R.S.) so, there is no situation where the lump sum payment paid by an employer would not be considered "earnings" and therefore, the CCPA income withholding limits as reflected in Colorado law always would apply.

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Connecticut	
State Contact Information	Address
Jane Marcoux, Public Assistance Consultant Phone: 860-424-5235 E-mail: jane.marcoux@ct.gov	Department of Social Services Bureau of Child Support Enforcement 55 Farmington Avenue, Hartford, CT 06105
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No, CT statutes do not have a provision for collecting child support from lump sum bonuses or payments.
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	
Are other processes or document(s) used to attach lump sums?	
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	N/A
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	N/A

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Delaware	
State Contact Information	Address
Leslie Woods, Social Services Administrator Email: Leslie.woods@state.de.us Phone: (302)395-6523	DE Division of Child Support Enforcement PO Box 15012 Wilmington, DE 19850
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Sequestration Orders can be obtained via Family Court.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

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District of Columbia	
State Contact Information	Address
Aggie Rhodes, Wage Withholding Manager Phone: 202 442-7089 E-mail: aggie.rhodes@dc.gov	Office of Attorney General Child Support Division 441 4th Street, NW, Suite 550N Washington, DC 20001
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	No
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

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Florida	
State Contact Information	Address
<p>Kristi Rushing, Statewide Lump Sum Coordinator Phone: 850-617-8093 Fax: 850-488-8579 E-mail: rushingk@dor.state.fl.us</p> <p>Note: To request balances owed on a case, please send request by fax or e-mail to Kristi Rushing.</p>	<p>Florida Department of Revenue Child Support Enforcement Program Attn: Kristi Rushing PO Box 8030 Tallahassee, FL 32314-8030</p>
Other Information	
Is there a state definition of a lump sum or bonus?	<p>"Lump sum" is not specifically defined in statute, however F.S. 61.1301(1)(b)(5) states, "... 'bonus' means a payment in addition to an obligor's usual compensation and which is in addition to any amounts contracted for or otherwise legally due and shall not include any commission payments due an obligor."</p> <p>Website: http://flsenate.gov/Laws/Statutes/2011/61.1301</p>
Are employers required to report lump sums? Cite the state law for lump sums	No, employers are not required by statute to report lump sums.
What is the threshold amount for lump sum to be reported?	There is no threshold amount.
How long must the employer hold the lump sum?	There is no requirement for the employer to hold the lump sum. Payments must be remitted within 2 days of the pay date or the date of withholding.
Is the IWO used for lump sums?	Yes.
Are other processes or document(s) used to attach lump sums?	Court ordered liens are also used to attach lump sums.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	If it is not earnings, the amount of withholding is governed by the IWO.

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Georgia	
State Contact Information	Address
<p>For Lump Sum Reporting: Field Operations Office Phone: 478-476-5053 E-mail: dcssfieldsoperations@dhr.state.ga.us</p> <p>For Lump Sum Questions / Issues: Erica Thornton Phone: 404-657-3866 E-mail: emthornton@dhr.state.ga.us</p>	<p>For counties and mailing: Website: http://ocss.dhr.georgia.gov</p> <p>Click on "Office Locations."</p>
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No, not by statute. However, employers may be required to report and withhold lump sum payments such as bonuses, commissions or severance pay if that language is included in the court order.
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	20 Days if an Order to Withhold and Deliver was served on the employer (O.C.G.A. §19-11-19 (g)). No timeframe set by law if a Notice of Garnishment was served on the employer.
Is the IWO used for lump sums?	No
Are other processes or document(s) used to attach lump sums?	Order to Withhold and Deliver. Notice of Garnishment. If the court order contains language regarding garnishments as an enforcement remedy and the underlying order setting support does not include bonuses/commissions the Notice of Garnishment is used. If the court order does not contain this language and the underlying order setting support does not include bonuses/commissions the Order to Withhold and Deliver is processed.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	Yes

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Guam	
State Contact Information	Address
Yolanda Salalila, SDU Supervisor Phone: 671-475-3360 ext 1110 Fax: 671-472-7597 E-mail: yolanda.salalila@guamcse.net	Guam State Disbursement Unit Child Support Enforcement Division Office of the Attorney General 590 S. Marine Corps Drive Suite 704, ITC Building Tamuning, Guam 96913
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	None
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	No
Are other processes or document(s) used to attach lump sums?	Notice of Lien
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	

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Hawaii	
State Contact Information	Address
Kaleialoha Vierra Phone: 808-692-7147 Fax: 808-692-7134 E-mail: kalei.a.vierra@hawaii.gov	Child Support Enforcement Agency State Administration Office Attention: Kaleialoha Vierra 601 Kamokila Blvd, Suite 207 Kapolei, HI 96707
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Notice of lien
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

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Idaho	
State Contact Information	Address
Kristy White Phone: 208-334-4975 E-mail: whitek@dhw.idaho.gov Colin Addington addingtc@dhw.idaho.gov 208-334-5715	Idaho Child Support 3402 Franklin Road Caldwell, ID 83605
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	If the employer voluntarily reports a lump sum payment, CSS will send an income withholding order that includes the total amount of arrears owed.
Are other processes or document(s) used to attach lump sums?	Not from employers
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	

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Illinois	
State Contact Information	Address
Patti Rhodes Phone: 217-557-3060 Fax: 217-557-9879 E-mail: patti.rhodes@illinois.gov	IL Healthcare and Family Services Division of Child Support Enforcement Attention: Patti Rhodes P.O. Box 19152, Springfield, IL 62794-9152
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	Yes, 750 ILCS 28/35 & 750 ILCS 28/15
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Notice of Lien - HFS 3741(R-1-06)
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	Although it is not a requirement, as a general rule IL takes 50% of any lump sum payment made by an employer, up to the amount of the delinquency whether or not it is "earnings".

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Indiana	
State Contact Information	Address
<p>Employer Maintenance Unit Phone: 800-292-0403, opt #1, 4 or Phone: 317-232-0327 Fax: 317-234-4767 E-mail: emu@dcs.in.gov</p> <p>Dorothy R. Webb Supervisor of Employer Maintenance Unit Department of Child Services, Child Support Bureau 317-234-4870 W 317-234-4767 F</p>	<p>Indiana State Child Support Bureau 402 West Washington Street, MS11 Indianapolis, IN 46204</p>
Other Information	
Is there a state definition of a lump sum or bonus?	No, there is not a definition of lump sum however our statute does give examples of the type of payment from an income payor that is subject to a withholding order. For example, severance pay, sick pay, vacation pay, commissions, bonus payments, or any other lump sum payment.
Are employers required to report lump sums? Cite the state law for lump sums	No, however if a NCP is going to receive a lump sum, then the income payor is obligated to withhold from the lump sum any child support arrearage. IC 31-16-15-19
What is the threshold amount for lump sum to be reported?	Compliance by employers required for a IV-D case where there is an arrears; lump sums cannot be encumbered if there is no arrears.
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Possibly but not necessary for the withholding order
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No, our state does not put limitations on the withholding greater than that required by the CCPA limits.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	If the lump sum is not earnings as defined by the CCPA our state only limits the withholding by the total amount of arrears owed on the case. In other words, the lump sum would be subject to attachment up to the full amount of the arrears on the case.

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Iowa	
State Contact Information	Address
Michelle Jerome Phone: 319-226-7022 Phone: 877-274-2580 Fax: 515-564-4103 E-mail: csrue@dhs.state.ia.us	Employers Partnering in Child Support (EPICS) 501 Sycamore Street, Suite 500 Waterloo, IA 50703-4651 Website: http://iowachildsupport.gov Legislation's website: http://www.legis.state.ia.us/IowaLaw.html
Other Information	
Is there a state definition of a lump sum or bonus?	Yes, sole payment or payments occurring at two-month or greater intervals.
Are employers required to report lump sums? Cite the state law for lump sums	No, Iowa Code section 252D.18C
What is the threshold amount for lump sum to be reported?	Delinquent in an amount of support payable for one month.
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	No
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Iowa limits the withholding to 50% of the nonexempt disposable income per Iowa Administrative Rule 441-98.40(1)
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	Iowa limits the withholding to 50%.

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Kansas	
State Contact Information	Address
<p>Employer Lump Sums: Stacy Fitzhugh Phone: 785-296-8832 E-mail: stacy.fitzhugh@dcf.ks.gov</p> <p>SSA Lump Sums: Marie Valdivia E-mail: marie.valdivia@dcf.ks.gov Phone: 785-296-2089</p>	<p>Child Support Services PO Box 497 Topeka, KS 66601-0497</p>
Other Information	
Is there a state definition of a lump sum or bonus?	Yes. "Lump sum payment" means income in the form of commission, an amount paid in lieu of vacation or other leave time, or any other pay. "Lump sum payment" does not include payments made on regular paydays and reimbursement of expenses incurred by the obligor on behalf of the payor paid as severance pay on termination of employment.
Are employers required to report lump sums? Cite the state law for lump sums	Yes. Any employer that has been served an income withholding order which includes an amount to defray arrears must notify the IV-D agency no less than 14 days prior to making the lump sum payment.
What is the threshold amount for lump sum to be reported?	Any lump sum must be reported, regardless of size.
How long must the employer hold the lump sum?	A minimum of 14 days if not challenged. If challenged, must be held until further order of the court.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Yes. Garnishments are used to attach non-earning lump sums.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Yes. Kansas limits withholdings on lump sum earnings to 50% of disposable income as that term is defined in the CCPA for all withholdings occurring after July 1, 2013.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No, Kansas law does not provide any limitation on withholding/attachment from non-wage funds.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Kentucky	
State Contact Information	Address
Administrative Enforcement Section Attn: Lump Sum Coordinator Phone: 502-564-2285 E-mail: CHFSDISCSEEmpLumpSum@ky.gov	KY Division of Child Support PO Box 14059 Lexington, KY 40512-4059
Other Information	
Is there a state definition of a lump sum or bonus?	Yes, "Lump sum payment of any kind" means a lump sum payment of earnings as defined in Kentucky Revised Statutes 427.005 (Compensation paid or payable for personal services, whether denominated as wages, salary, commission, bonus, or otherwise, and includes periodic payments pursuant to a pension or retirement program).
Are employers required to report lump sums? Cite the state law for lump sums	Yes, for employers with 20 or more employees. Kentucky Revised Statutes 405.465(6)(a) Website: http://www.lrc.ky.gov/KRS/405-00/465.PDF
What is the threshold amount for lump sum to be reported?	\$150 and over
How long must the employer hold the lump sum?	30 days from scheduled date of payment to NCP
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Suggested process: Non-Wage Garnishment Order (takes less time) or court order
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No, see KRS 405.465.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Louisiana	
State Contact Information	Address
Shellie Boen (SSA inquiries only) Phone: 225-342-2741 Fax: 225-342-9833 E-mail: shellie.boen@la.gov Louisiana Customer Service Center (for employers) Phone: 888-524-3578 E-mail: dss.lacsclacsc@la.gov	Louisiana Department of Children and Family Services PO Box 94065 Baton Rouge, LA 70804-4065
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Notice of Delinquency, SES 355
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No, Legal citation: LA R.S. 13:3881 at Website: http://www.legis.state.la.us/lss/lss.asp
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No, Legal citation: LA R.S. 13:3881 - Any monies not subject to withholdings (i.e., F.I.C.A, federal and state taxes, etc.) would not be subject to the 50% limitation as found in LA R. S. 13:3881(a)(1).

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Maine	
State Contact Information	Address
Mike Hughes Phone: 207-624-6981 E-mail: mike.hughes@maine.gov	Maine Dept. of Health and Human Services Office of Integrated Access and Support Division of Support Enforcement and Recovery 19 Union Street 11 State House Station Augusta, ME 04333-0011
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No, the Workers Compensation Board is required to report lump sum payments. 19-A MRSA Section 2360-A requires Workers Compensation Board to report lump sum payments.
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Notice of Lien/Garnishment/Order to Withhold or Deliver
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Maryland	
State Contact Information	Address
Pam Jones Phone: 855-853-8289 x 5289 E-mail: pamela.jones2@maryland.gov	MD Child Support Enforcement Administration State Disbursement Unit Attention: Pam Jones 110 Painters Mills Road, Suite 300 Owings Mills, Maryland 21117
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Liens
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Massachusetts	
State Contact Information	Address
Christine Mullooney Phone: 617-887-5782 Email: cselsb@dor.state.ma.us	DOR/CSE 2nd floor 200 Arlington Street Chelsea, MA 02150
Other Information	
Is there a state definition of a lump sum or bonus?	Yes
Are employers required to report lump sums? Cite the state law for lump sums	Yes G.L. c. 62E, § 2; G.L. c. 151A, § 1
What is the threshold amount for lump sum to be reported?	There is no threshold amount.
How long must the employer hold the lump sum?	Payments must be remitted to the IV-D agency as directed in the levy.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	One-Time Order/Notice - Lump Sum Payment
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	It depends on the nature of the payment. Please contact our Employer Services at Phone: 800-332-2733 to determine if the withholding is limited or not.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Michigan	
State Contact Information	Address
OCS Central Operations, Lump Sum Reporting Phone: 866-540-0008; when prompted, state "Employer Bonus" Fax: 517-335-3030 E-mail: dhs-ocs-employerbonus@michigan.gov	MI Department of Human Services Office of Child Support, Central Operations Lump Sum Reporting Grand Tower, 8th Floor P.O. Box 30744 Lansing, MI 48909-8244
Other Information	
Is there a state definition of a lump sum or bonus?	No, "Lump sum" and "bonus" payments are not defined specifically, but Michigan's definition of "income" includes certain types of lump sum or bonus payments. Under M.C.L. 552.602(m), "income" means any of the following: 1. Commissions, earnings, salaries, wages, and other income due or to be due in the future to an individual from his or her employer and successor employers. 2. A payment due or to be due in the future to an individual from a profit-sharing plan, a pension plan, an insurance contract, an annuity, social security, unemployment compensation, supplemental unemployment compensation, or worker's compensation. 3. An amount of money that is due to an individual as a debt of another individual, partnership, association, or private or public corporation, the United States or a federal agency, this state or a political subdivision of this state, another state or apolitical subdivision of another state, or another legal entity that is indebted to the individual.
Are employers required to report lump sums? Cite the state law for lump sums	The definition of "income" under M.C.L. 552.602(m) includes lump sum payments subject to income withholding. The income withholding notices issued by Michigan direct the source of income to contact the Office of Child Support (OCS) Central Operations Lump Sum Reporting to report the lump sum.
What is the threshold amount for lump sum to be reported?	Michigan does not have a minimum threshold amount for reporting lump-sum payments. Income withholding notices issued by Michigan direct the source of income to contact OCS Central Operations Lump Sum Reporting when a lump sum payment is payable. Upon contact, OCS Central Operations Lump Sum Reporting provides a report to the source of income. The report identifies the case(s) and arrearage amount(s) for the individuals for whom lump sum withholding is required as well as further guidance about lump-sum withholding.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Michigan	
Other Information	
How long must the employer hold the lump sum?	The source of income may process the lump sum payment as soon as the information is provided to them by the OCS Central Operations Lump Sum Reporting. The source of income must send the lump sum payment to the Michigan State Disbursement Unit, not directly to the custodial parent.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	The type of document used depends on the type of income/funds being attached: a. Private pension and retirement accounts are attached with a Qualified Domestic Relations Order (QDRO); b. government pension and retirement accounts are attached with an Eligible Domestic Relations Order (EDRO) c. inheritances, legal awards, worker's compensation, insurance settlements and financial assets (deposit, account, money market fund, stock, bond, or similar instrument) can be attached with a Notice of Lien; d. Non-employer lump sum payments may be garnished.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Yes, Michigan's withholding limitation is 50% of disposable earnings per the CCPA definition of disposable earnings.. M.C.L. 552.608, 552.609, 552.611a, and 552.626b
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No. Michigan does not have a law that specifically addresses limitations for withholding support from non-earnings. M.C.L. 552.602, 552.608, 552.609, 552.611a, and 552.626b

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Minnesota	
State Contact Information	Address
<p>MN CSED Help Desk Phone: 651-431-4344 or Phone: 800-657-3890 (toll-free) Fax: 651-431-7544 E-mail: dhs.csed.letters@state.mn.us</p> <p>Note: Please do not submit personally identifying information such as SSNs via e-mail.</p>	<p>MN CSED Help Desk PO Box 64946 St. Paul, MN 55164-0946</p>
Other Information	
Is there a state definition of a lump sum or bonus?	<p>Yes, a lump sum is payment from a payor of funds of \$500 gross or more. Lump sums may include (but are not limited to):</p> <ul style="list-style-type: none"> - severance pay - accumulated vacation pay - accumulated sick pay - bonuses - commissions - other types of pay or benefits
Are employers required to report lump sums? Cite the state law for lump sums	<p>Employers are instructed to notify the public authority of the pending lump sum per the federal Order/Notice to Withhold Income for Child Support.</p> <p>Minn. Stat. § 518A.53, Subd.11</p>
What is the threshold amount for lump sum to be reported?	An employer is required to report all lump sum payments of \$500 or more.
How long must the employer hold the lump sum?	The employer must hold the lump sum payment for 30 days after the date the lump sum payment would otherwise have been paid to the obligor, prior to releasing the funds to the State Disbursement Unit.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Lien/levy
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	N/A
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	<p>The Consumer Credit Protection Act, title 15 of the United States Code, section 1673(b), does not apply to lump-sum payments.</p> <p>Minn. Stat. 518A.53, Subd 11, Lump-sum payments</p>

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Mississippi	
State Contact Information	Address
Contact Person: Carolyn Johnson Phone: 1-877-882-4916 Fax: 662-746-4969 e-mail: mscsecallcenter@mdhs.ms.gov Address: 128 W Jefferson St Yazoo City, MS 39194	PO Box 352 Jackson, MS 39205-0352
Other Information	
Is there a state definition of a lump sum or bonus?	Yes, Miss. Code Ann. Section 93-11-103 defines "Lump Sum Payment" as follows: any form of income paid to an individual at other than regular intervals or a payment made upon a particular occasion regardless of frequency that is dependent upon meeting a condition precedent, including, but not limited to, the performance of a contract, commission paid outside of and in addition to a person's regular pay cycle, the satisfaction of a job performance standard or quota, the receipt of a seasonal or occasional bonus or incentive payment, the liquidation of unused sick or vacation pay or leave, the settlement of a claim, an amount paid as severance pay, or an award for length of service.
Are employers required to report lump sums? Cite the state law for lump sums	Yes, Miss. Code Ann. Section 93-11-103 requires any employer who is served with a withholding order which includes a provision for payment of arrears to notify MDHS before making a lump sum payment to the obligor employee.
What is the threshold amount for lump sum to be reported?	\$500.00
How long must the employer hold the lump sum?	The employer shall not release the lump sum to the obligor until thirty (30) days after the intended date of the payment or until authorization is received from the Department of Human Services, whichever is earlier.
Is the IWO used for lump sums?	A notice of lien must be sent in order for the employer to release the lump sum to MDHS.
Are other processes or document(s) used to attach lump sums?	Yes, Notice of Lien
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Yes, see MS Code Section 93-11-71
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Missouri	
State Contact Information	Address
Ann Riegel Phone: 573-522-3479 E-mail: ann.m.riegel@dss.mo.gov	Family Support Division Financial Resolutions Section PO Box 2277 Jefferson City, Missouri 65102-2277
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Yes
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	State withholding statutes invoke the CCPA. However, withholding orders issued by the Missouri IV-D agency limit the withholding to 50% of the disposable earnings.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Montana	
State Contact Information	Address
Monique Prevel Phone: 406-444-6893 E-mail: mprevel@mt.gov	MT DPHHS PO Box 5955 Helena, MT 59604-5955
Other Information	
Is there a state definition of a lump sum or bonus?	No, the ordinary meaning of the phrase, meaning the payment of a single amount in contrast to installment payments.
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	No
Are other processes or document(s) used to attach lump sums?	Montana CSED uses either a writ of execution or a warrant for distraint.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Yes, Montana withholds usually at a rate up to 50% of disposable earnings.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Nebraska	
State Contact Information	Address
Denise Walker Phone: 402-471-7363 Fax: 402-471-7311 E-mail: Denise.walker@nebraska.gov	Income Withholding-Lump Sum Unit 220 South 17th Street PO Box 94728 Lincoln, NE 68509
Other Information	
Is there a state definition of a lump sum or bonus?	Nebraska Revised Statutes do not define lump sum payment.
Are employers required to report lump sums? Cite the state law for lump sums	Nebraska employers are under a duty to furnish information listed in the Nebraska Income of Withholding for Child Support Act set forth in N.R.S. Sec. 43-1719. The County or Authorized Attorney may file an action in the district court to enforce this section. Lump sum payments to obligors may be considered as salaries, wages, benefits, bonuses, and/or advances. Specified fees and costs from expenses drawn upon an account are not considered as wages or salaries.
What is the threshold amount for lump sum to be reported?	There is no minimum threshold amount for an assignment upon wages paid either through a garnishment or a lump sum.
How long must the employer hold the lump sum?	The employer may hold the lump sum for seven days consistent with Sec. 43-1723 (5) before remitting the properly garnished amount to the State Disbursement Unit. Unless the obligor's employer has a reasonable reason to delay said payment. The County or Authorized Attorney may file an action in the district court to enforce this section. Compliance with the Notice of Income Withholding by the employer or payor shall operate as a discharge of the employer's or other payor's liability as to the portion of the obligor's income withheld.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	A lump sum payment may be enforced through a properly served and perfected Notice of Child Support Lien filed under N.R.S. Section 25-1022-1055.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	Yes, NE applies the CCPA to all lump sum payments although obligor's employers should be aware that if the obligor receives wages in addition to the salary, benefit, bonus, advance amount giving the necessity of lump sum payment, the wages may have satisfied the CCPA.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Nevada	
State Contact Information	Address
Debbie Fazzino Phone: 775-684-0701 E-mail: dfazzino@dwss.nv.gov	Nevada Child Support Enforcement Program 1470 College Parkway Carson City, NV 89706
Other Information	
Is there a state definition of a lump sum or bonus?	No, lump sum is not defined.
Are employers required to report lump sums? Cite the state law for lump sums	No, employers are not required to report, but most lump sum payments are subject to income withholding and garnishment statutes. See below: Nevada Revised Statute can be found at Website: http://www.leg.state.nv.us/NRS/Index.cfm NRS 31A016 Income defined NRS 31A.150 Other sources of money NRS 31.295 Garnishment of earnings
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	There is no set timeframe, but we try and respond within 5 working days.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Court order or writ of execution.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

New Hampshire	
State Contact Information	Address
Lynn Clark Lclark@dhhs.state.nh.us Shannon Dubreuil Sdubreuil@dhhs.state.nh.us	DCSS 129 Pleasant Street Concord, NH 03301 Website: www.dhhs.nh.gov/dcsc
Other Information	
Is there a state definition of a lump sum or bonus?	NH RSA 458-B, XII defines "Lump-sum payment" as "any income paid or payable" "as severance pay, accumulated sick pay, vacation pay, bonuses, commissions, or any similar payments, excluding income paid or payable" "as usual earning on regular paydays and further excluding reimbursements for employment-related expenses..."
Are employers required to report lump sums? Cite the state law for lump sums	No, employers should contact DCSS as to whether to issue to the employee or not.
What is the threshold amount for lump sum to be reported?	There is no minimum threshold for reporting lump sum payments.
How long must the employer hold the lump sum?	If DCSS directs an employer to withhold a lump sum by an IWO, etc., the employer must comply with the request. If the employer does not receive a lump sum hold request, the employer can release the lump sum.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Lump sum payments can be attached through a variety of different ways depending upon what type of lump sum payment is being attached, though in almost all instances DCSS will use the IWO.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No, NH follows the CCPA.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No, NH applies no limitation to earnings that do not fall under the CCPA other than the current amount of arrearage owed.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

New Jersey	
State Contact Information	Address
Jeannette Murray Phone: 609-631-2661 E-mail: dfdlieveny@dhs.state.nj.us	Division of Family Development Office of Child Support Services PO BOX 709 Trenton, NJ 08625-0709
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Notice of Lien; CSLN; Writs
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	NJ may garnish up to 100% depending on statutory exclusions. See NJSA 2A:17-56.52; NJSA 2A:4-30.65; NJSA 2A:17-56.23b.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

New Mexico	
State Contact Information	Address
Mark Youtzy Phone: 505-222-9410 Fax: 505-222-9436 E-mail: mark.youtzy@state.nm.us	Correspondence only: NM State Disbursement Unit PO Box 25110 Santa Fe, NM 87502-5110 Payments only, including lump sums: NM State Disbursement Unit PO Box 25109 Santa Fe, NM 87504-5109 NM State Disbursement Unit PO Box 2348 Santa Fe, NM 87504-2348
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	N/A
Are other processes or document(s) used to attach lump sums?	Yes, NM Workers Compensation is required to report lump sum settlements to NM CSED. Also, FIDM, Liens on lottery winnings.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Yes
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	Yes, NM Revised Statutes 40-4A-6. Amount of income subject to withholding (1985) B. The maximum amount of an obligor's income which may be subject to withholding pursuant to the Support Enforcement Act (40-4A-1 NMSA 1978) and pursuant to any garnishment shall not exceed fifty percent.

State/Employer Contact and Program Information

State Lump Sum

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

New York	
State Contact Information	Address
NYS Employer Help Line Phone: 888-208-4485 (Select option 2) E-mail: nysdulumpsum@otda.ny.gov	NYS Child Support Processing Center PO Box 15363 Albany, NY 12212-5363 Website: childsupport.ny.gov
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	Yes, Civil Practice Law and Rules (CPLR) §5241 provides the definition of "Income" which includes lump sum.
What is the threshold amount for lump sum to be reported?	There is no minimum threshold for reporting lump sum payments. The maximum threshold would be the current amount of the arrears owed. If the lump sum is for personal service, CCPA would apply (see below).
How long must the employer hold the lump sum?	CPLR § 5241(g) states that deductions from income must begin no later than the first pay period that occurs 14 days after the Notice to Withhold Income for Child Support (NOTICE) is served, and payments must be remitted within seven business days of the date that the debtor is paid.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Yes, property execution and placement of a lien.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No, if the lump sum is earnings for personal services as defined under the Federal Consumer Credit Protection Act (CCPA), withholdings are limited by the CCPA limitations (New York State Civil Practice Law and Rules, Section 5241(g)(1)).
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No, there is no limitation applied. If the earnings are not for personal services as defined by the CCPA, such as benefits, dividends or interest, payments are not limited by CCPA and an amount up to the full amount of the support arrears/past-due support must be withheld from such lump sum (Title 18 of the New York State Code of Rules and Regulations, Section 347.9(e)(1)(ii)).

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

North Carolina	
State Contact Information	Address
<p>NCCSE Customer Service Center Phone: 800-992-9457</p> <p>Cindy Davis E-mail: cynthia.c.davis@dhhs.nc.gov Fax: 252-789-5202</p>	<p>PO Box 190 Everetts, NC 27825</p>
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	
Are other processes or document(s) used to attach lump sums?	
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Yes, see N. C. State law (G.S. 110-136.6).
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	Yes, withholding can be from any type of the NCP's disposable income, including (but not limited to) regular wages, overtime pay, vacation pay, or lump sum payments. Once the payor has withheld the total monthly amount that is indicated on the Income Withholding For Support document (DSS-4702), no further withholding can be required from any additional income (examples: severance pay; longevity pay; etc.) paid to the NCP during that month.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

North Dakota	
State Contact Information	Address
<p>Suzanne "Sam" Witkowski Phone: 701-328-7528 or Phone: 800-231-4255 (toll-free) E-mail: sohire@nd.gov</p>	<p>Correspondence: Employer Relations ND Child Support Enforcement PO Box 7190 Bismarck, ND 58507-7190</p> <p>Lump Sum Payments: Special Accounts - Administrative Executions and Deduction Orders PO Box 7425 Bismarck ND 58507-7425</p>
Other Information	
Is there a state definition of a lump sum or bonus?	Yes, lump sum payment includes pay in lieu of vacation or other leave, bonus, commission, and any other payment to an obligor but does not include periodic payments made on regular paydays as compensation for services, reimbursement for expenses incurred by the obligor on behalf of the income payer (employer), severance pay, or advances.
Are employers required to report lump sums? Cite the state law for lump sums	Yes, N.D.C.C. Section 14-09-09.34 Income payers (employers) to whom the lump sum reporting law applies (i.e., the lump sum to be paid to an obligor is \$1,000 or more and the income payer has received an income withholding order from ND CSE that includes an amount for past-due support) are required to "notify" IV-D before making any lump sum payment of \$1,000 or more to the obligor. No particular form of notification is mandated.
What is the threshold amount for lump sum to be reported?	Income payers (employers) to whom the lump sum reporting law applies are required to "notify" IV-D before making any lump sum payment of \$1,000 or more to the obligor and may notify IV-D of lump sum payments less than \$1000 or an amount yet to be determined. No particular form of notification is mandated.
How long must the employer hold the lump sum?	Income payers (employers) to whom the lump sum reporting law applies may disburse one-half of the lump sum to the obligor and must hold the other one-half for 30 days or until authorized in writing by IV-D to pay the other one-half, whichever occurs first. Income payers (employers) must continue to hold the other one-half after the 30-day timeframe if the income payer (employer) has been notified that execution, garnishment, attachment, or other legal process has been initiated against the lump sum for child support arrears.
Is the IWO used for lump sums?	No
Are other processes or document(s) used to attach lump sums?	Writ of execution and Child Support Deduction order

State/Employer Contact and Program Information

State Lump Sum

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

North Dakota	
Other Information	
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Per ND state law, income payers (employers) to whom the lump sum reporting law applies may disburse one-half of the lump sum to the obligor and must hold the other one-half for up to 30 days. During the 30 days, IV-D may attach the one-half being held in full or up to the amount needed to satisfy the arrears, whichever is less.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	<p>Per ND state law, income payers (employers) to whom the lump sum reporting law applies may disburse one-half of the lump sum to the obligor and must hold the other one-half for up to 30 days. During this 30 days, IV-D may attach the one-half being held in full or up to the amount needed to satisfy the arrears, whichever is less.</p> <p>See North Dakota Century Code § 14-09-09.34. Lump sum payments</p>

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Ohio	
State Contact Information	Address
<p>First choice: Contact county. Website for county contacts: http://jfs.ohio.gov/Ocs/employers/pdf/LumpSumContactList.pdf</p> <p>Second choice: Shelly Seckel, CSPC Collection and Disbursement Section Chief Phone: 614-985-4549 E-mail: Shelly.Seckel@jfs.ohio.gov</p>	<p>Send correspondence to the county child support office listed on the order. If unable to locate that information, send correspondence to the SDU.</p>
Other Information	
Is there a state definition of a lump sum or bonus?	<p>Yes, lump sum payments are income other than personal earnings that the obligor is receiving, or eligible to receive, as a benefit of employment or as a result of termination of employment.</p> <p>"Cash out of vacation pay" means income disbursed to an employee in lieu of actual vacation or leave taken. Any cash out of vacation is considered a lump sum payment and shall be processed as any other lump sum payment.</p>
Are employers required to report lump sums? Cite the state law for lump sums	<p>Yes, no later than the earlier of 45 days before the lump sum payment is to be made, or the date on which that determination is made, (if the obligor's right to the payment is determined less than 45 days before it is to be made), the payor shall notify the county Child Support Enforcement Agency of any lump sum payment of any kind of \$150 or more that is to be paid to the obligor, hold each lump sum payment of \$150 or more for 30 days after the date on which it would otherwise be paid to the obligor, and on order of the court or CSEA, pay all or a specified amount of the lump sum to the Office of Child Support. Ohio Revised Code section 3121.12</p>
What is the threshold amount for lump sum to be reported?	\$150
How long must the employer hold the lump sum?	Hold each lump sum payment of \$150 or more for 30 days after the date on which it would otherwise be paid to the obligor.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	The county CSEAs will follow up with all necessary court and/or administrative orders.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Ohio	
Other Information	
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Oklahoma	
State Contact Information	Address
State Contact Information Employer Services Center Phone: 866-553-2368 E-mail: OklaLumpSum@okdhs.org	DHS/CSS PO Box 248822 Oklahoma City, Oklahoma 73124-8822
Other Information	
Is there a state definition of a lump sum or bonus?	There is no state statute or OKDHS policy that defines lump sums. Oklahoma Child Support Services has internal guidelines that define lump sums, but these carry no legal weight.
Are employers required to report lump sums? Cite the state law for lump sums	Employers are not required to report lump sums by state statute; however, we work with employers and encourage them to report on their own.
What is the threshold amount for lump sum to be reported?	The instructions to staff used by Oklahoma Child Support Services do not specify a threshold amount for lump sums.
How long must the employer hold the lump sum?	We ask employers to report to us at least a week in advance if at all possible.
Is the IWO used for lump sums?	Not at the present time, however a project is underway to allow workers to use the IWO for lump sums.
Are other processes or document(s) used to attach lump sums?	In addition to the IWO, an office can attach a lien to the lump sum to collect an amount above the CCPA limits, up to 100% of the lump sum.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Oregon	
State Contact Information	Address
<p>Laura Waldner Case Manager, Employer Services Phone: 503-986-6008 E-mail: Laura.L.Waldner@doj.state.or.us.</p> <p>Amanda Leeth Case Manager Employer Services Phone: 503 986 6076 E-mail: Amanda.a.leeth@doj.state.or.us</p> <p>Paul Shinn, Case Manager, Employer Services Phone: (503) 986-7112 E-mail: Paul.L.Shinn@doj.state.or.us</p>	<p>Department of Justice PO Box 14506 Salem, OR 97309</p>
Other Information	
Is there a state definition of a lump sum or bonus?	Yes, ORS (Oregon Revised Statutes) 25.414(4) states: "Notwithstanding any other provision of this section, when withholding is from a lump sum payment or benefit, including but not limited to retroactive workers' compensation benefits, lump sum retirement plan disbursements or withdrawals, insurance payments or settlements, severance pay, bonus payments or any other similar payments or benefits that are not periodic recurring income, the amount subject to withholding for payment of a support obligation may not exceed one-half of the amount of the lump sum payment or benefit." (Periodic recurring income is defined as income that is received at least monthly on a regular basis.)
Are employers required to report lump sums? Cite the state law for lump sums	<p>ORS 25.414(4)</p> <p>It is noted on the original withholding order that the Employer should contact the Oregon Child Support Program regarding whether to withhold or not from a lump sum payment.</p>
What is the threshold amount for lump sum to be reported?	The Employer can withhold 50% of disposable income up to the amount of arrears owed.
How long must the employer hold the lump sum?	Send payment within 7 working days of the pay date/date of withholding.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	No
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Yes, OR limits lump sum withholding to 50%.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Oregon	
Other Information	
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	Yes, OR limits lump sum withholding to 50%.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Pennsylvania	
State Contact Information	Address
<p>Kirsten Houghton Phone: 717-782-0142 E-mail: ra-pwbcselumpsums@pa.gov</p> <p>Tamika Jacob-Byrd 717-782-0147 E-mail: ra-pwbcselumpsums@pa.gov</p>	<p>Bureau of Child Support Enforcement Central Registry Attention: Kirsten Houghton PO Box 8018 Harrisburg, PA 17105</p>
Other Information	
Is there a state definition of a lump sum or bonus?	<p>No, while PA does not have a specific definition of "lump sum payment," it is included under the definition of income per 23 Pa. C.S. §4302. "Income" Includes compensation for services, including, but not limited to, wages, salaries, bonuses, fees, compensation in kind, commissions and similar items; other entitlements to money or lump sum awards, without regard to source...</p> <p>For additional information - Website: http://government.westlaw.com/linkedslice/default.asp?</p>
Are employers required to report lump sums? Cite the state law for lump sums	<p>Yes, per Pa R.C.P. 1910.21(c) an employer shall not remit to the obligor any severance pay; commutation or compromise pay; worker's compensation benefits; or similar payment without contacting the DRS regarding the amount to be withheld from a lump-sum payment.</p> <p>For additional information - Website: http://www.pacode.com/secure/data/231/chapter1910</p>
What is the threshold amount for lump sum to be reported?	No threshold
How long must the employer hold the lump sum?	Payment is due from the first check after the receipt of the income withholding order.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Lump sum payments are attached a variety of different ways depending upon what type of lump sum payment is being attached and according to various laws of the 67 Pennsylvania county courts.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No, PA follows the CCPA
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	Yes, regardless of whether it falls under the CCPA classification or not PA still adheres to the same limits and will only request withholding up to the percentage that the original Income Withholding Order dictates.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Puerto Rico	
State Contact Information	Address
<p>Lizette Serrano-Pabon, Assistant Deputy Administrator Phone: 787-767-1500, ext. 2772 Fax: 787-767-1852 Email: lserrano@asume.pr.gov</p> <p>Silvia Bula, Deputy Administrator Phone: 787-767-1500, ext. 2704 Email: sbula@asume.pr.gov</p> <p>Roberto Hernandez, Administrative Officer I Phone: 787-767-1500, ext. 2042 Email: rhernandez@asume.pr.gov</p>	<p>ASUME PO Box 70376 San Juan, Puerto Rico 00936-8376</p>
Other Information	
Is there a state definition of a lump sum or bonus?	No, however, Guidelines for Establishment and Modification of Child Support and state law defines income to be considered in arriving at the obligation amount. As such, lump sum payments would be included. For example, lump sum payments associated with lottery winnings, workers compensation settlements, bonus payments, severance payments.
Are employers required to report lump sums? Cite the state law for lump sums	Guidelines for Establishment and Modification of Child Support Art.4(15)
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	No
Are other processes or document(s) used to attach lump sums?	Under special/unusual circumstances, the wage withholding process may be used.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Rhode Island	
State Contact Information	Address
Kathleen McCusker Phone: 401-458-4427 E-mail: Kathleen.McCusker@dhs.ri.gov	Office of Child Support Services 77 Dorrance Street Providence, RI 02903 Website: www.cse.ri.gov
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	No
Are other processes or document(s) used to attach lump sums?	Yes, Lien and Levy form or Court ordered Lien
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No, Rhode Island's withholding statutes (Title 15 Chapter 16) subjects both types of 'earnings' and 'income,' as defined below to be subject to withholding. (15-16-2(6)(i) and (ii)). Our state law, at 15-16-2(6) subjects all of the defined "earnings" and "income" below to be equally subjected to wage withholding to the extent such "is (not) prohibited by federal law." Thus, the only limitation in Rhode Island is whatever federal law provides. Indeed, 15-16-5(a)(2) specifically provides that withholding shall occur except that "the amounts withheld...may not exceed the limit permitted under (Section) 303(b) of the (federal) Consumer Credit Protection Act, 15 U.S.C. 1673(b)."

State/Employer Contact and Program Information

State Lump Sum

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

South Carolina	
State Contact Information	Address
Timothy Mose, Assistant Director Phone: 803-898-9240 Email: timothy.mose@dss.sc.gov	South Carolina Department of Social Services Integrated Child Support Services Division Attn: Regional Operations PO Box 1469 Columbia, SC 29202
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	We can direct withholding of any lump sum payments to satisfy an arrearage by noting the appropriate box on the OMB Order to Withhold.
Are other processes or document(s) used to attach lump sums?	We can also attach "lump sum" payments where we receive notice of the pendency of the disbursement of the sum through the use of a child support arrearage lien pursuant to SC Code section 63-17-2710 et seq. Liens may only be used, however, in cases where the arrears are \$1,000 or more.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No, SC Statutes SECTION 63-17-1460. Notice to withhold. (2) direct any payor to withhold an additional amount toward any arrearage until the arrearage is paid in full; however, amounts to be withheld under this item and item (1) may not exceed the limits set forth by the Federal Consumer Credit Protection Act (15 U.S.C. Section 1673(b));
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No, SC Statutes SECTION 63-17-1460. Notice to withhold. (2) direct any payor to withhold an additional amount toward any arrearage until the arrearage is paid in full; however, amounts to be withheld under this item and item (1) may not exceed the limits set forth by the Federal Consumer Credit Protection Act (15 U.S.C. Section 1673(b));

State/Employer Contact and Program Information

State Lump Sum

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

South Dakota	
State Contact Information	Address
Carmin Sommer Phone: 605-367-5444 ext. 405 E-mail: carmin.sommer@state.sd.us	Division of Child Support Attention: Carmin Sommer 700 Governors Drive Pierre, SD 57501
Other Information	
Is there a state definition of a lump sum or bonus?	Income subject to withholding, either by lump sum or regular and recurring is defined by SDCL 25-7A-1(8)(8) "Income," any form of payment to a person, regardless of source, including wages, salary, commission, bonuses, compensation as an independent contractor, workers' compensation, unemployment compensation, disability, annuity and retirement benefits, gift or inheritance, all gain derived from capital or labor, profit gained through the sale or conversion of capital assets, and any other payments, including personal property, money and credits on deposit with or in the possession of, or made by any person, private entity, federal or state government, any unit of local government, school district or any entity created by public act. However, for the purposes of income withholding, income excludes: a. Any amount required by law or as a condition of employment to be withheld, other than creditor claims, including federal, state, and local taxes, social security and other retirement contributions; b. Any amount exempted by federal law; and c. Public assistance payments; and SDCL 25-7A-32. Amount withheld for support and arrearage. The amount actually withheld for support and arrearage may not be in excess of fifty percent of wages, salaries, commissions, bonuses, compensation as an independent contractor, workers compensation, unemployment compensation, or disability benefits. However, the total amount of arrearage may be withheld from personal property, money, and credits, or other income not otherwise exempt herein.
Are employers required to report lump sums? Cite the state law for lump sums	South Dakota does not have a specific statute addressing lump sum payments. Lump sum payments would be reported as any other income subject to employer reporting.
What is the threshold amount for lump sum to be reported?	South Dakota does not have a threshold.
How long must the employer hold the lump sum?	The employer is required to submit the lump sum withholding within 7 days of the payment.
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	

State/Employer Contact and Program Information

State Lump Sum

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To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

South Dakota	
Other Information	
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	SDCL 25-7A-32 prescribes withholding limits as: The amount actually withheld for support and arrearages may not be in excess of 50% of wages, salaries, commissions, bonuses, compensation as an independent contractor, workers compensation, unemployment compensation or disability benefits. However, the total amount of arrearage may be withheld from personal property, money, and credits, or other income not otherwise exempt herein.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	The total amount of arrearage may be withheld from personal property, money, and credits, or other income not otherwise exempt herein.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Tennessee	
State Contact Information	Address
Pamela Harney Phone: 615-313-2282 E-mail: pamela.c.harney@tn.gov	TN Child Support Services Attn: Pamela Harney 400 Deaderick Street, 14th Fl Nashville, TN 37243
Other Information	
Is there a state definition of a lump sum or bonus?	No, however, the department's guidelines for determining child support obligations defines sources of income to be considered in arriving at the obligation amount. As such, lump sum payments would be included. For example, lump sum payments associated with lottery winnings, workers compensation settlements, bonus payments, severance payments.
Are employers required to report lump sums? Cite the state law for lump sums	Yes, go to Website: http://www.state.tn.us/sos/rules/1240/1240-02-04.pdf This is the site of Tennessee's Child Support Guidelines. Go to section 1240-2-04 (3) Gross Income.
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	Fifteen (15) days is allowed for an appeal of the lien. Collections would immediately disburse according to finding of appeal or expiration of the appeal period.
Is the IWO used for lump sums?	No
Are other processes or document(s) used to attach lump sums?	The Administrative Order of Seizure of Assets and / or Notice of Lien is used for in and out-of- state actions as the situation warrants. IWOs will also be used.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Texas	
State Contact Information	Address
Candyce Esmie, SSA lump sum contact Phone: 512-433-4686 E-mail: txscu@texasattorneygeneral.gov Fax: 888-272-5122 E-mail: txscu@texasattorneygeneral.gov	Special Collections Unit PO Box 12027, MC 590 Austin, TX 78711-2027
Other Information	
Is there a state definition of a lump sum or bonus?	Yes, Texas Family Code §158.215(a) states, "In this section, "lump-sum payment" means income in the form of a bonus or an amount paid in lieu of vacation or other leave time. The term does not include an employee's usual earnings or an amount paid as severance pay on termination of employment."
Are employers required to report lump sums? Cite the state law for lump sums	Yes, Texas Family Code §158.215(c) states, "An employer to whom this section applies may not make a lump-sum payment to the obligor in the amount of \$500 or more without first notifying the Title IV-D agency to determine whether all or a portion of the payment should be applied to child support arrearages owed by the obligor."
What is the threshold amount for lump sum to be reported?	\$500 Texas Family Code §158.215(c)
How long must the employer hold the lump sum?	10 days Texas Family Code §158.215(d)(1)
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Order/Notice to Withhold Income for Child Support Administrative Writ of Withholding
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Yes, Texas limits withholding to 50% of obligor's disposable income. TEXAS FAMILY CODE sections 158.009, 158.215(a)
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No, if the lump sum is not earnings subject to the CCPA limits, the entire amount of the lump sum is subject to withholding for unpaid support.

State/Employer Contact and Program Information

State Lump Sum

This document provides state-specific information about withholding for lump sums and bonuses.

To locate a state, from the menu bar, select **Edit** tab, select **Find** (or **Ctrl+F** for Window users or **Option+F** for Mac OS users), then enter the state name in the search field.

Utah	
State Contact Information	Address
Tammy Zamora Phone: 801-536-8333 E-mail: orsempagency@utah.gov	PO Box 45011 Salt Lake City, UT 84145-0011
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Notice of Lien Levy
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	

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Vermont	
State Contact Information	Address
Vermont OCS Intercept Unit Phone: 802-241-2180 E-mail: ocsintercept@state.vt.us	103 South Main Street Waterbury, VT 05671-1901
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No, employers should inquire whether to issue to the employee or not.
What is the threshold amount for lump sum to be reported?	No
How long must the employer hold the lump sum?	When notifying CSEA of lump sum, employer will get a response on whether to hold or not. If they are told to hold it is until an Order and Writ of Execution is received or a Discharge of Trustee Process. If employer doesn't receive hold request, they can release payment.
Is the IWO used for lump sums?	No
Are other processes or document(s) used to attach lump sums?	Yes, Summons to Trustee followed by an Order and Writ.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	

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Virgin Islands	
State Contact Information	Address
Dean Barnes Phone: 340-775-3070 Fax: 340-775-3808 E-mail: dbarnes@pcsd.gov.vi	Paternity and Child Support Division Department of Justice 8000 Nisky Center, Suite 500 St. Thomas, VI 00802-5810
Other Information	
Is there a state definition of a lump sum or bonus?	
Are employers required to report lump sums? Cite the state law for lump sums	
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	
Are other processes or document(s) used to attach lump sums?	
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	

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Virginia	
State Contact Information	Address
Employer Line Phone: 800-257-9986 E-mail: askdcse@dss.virginia.gov	Virginia Division of Child Support Enforcement 801 East Main Street, 12th floor Richmond, VA 23219-2901 Website for county contacts: http://www.dss.virginia.gov/family/dcseoffices.cgi
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Programming has begun to use the IWO in the future.
Are other processes or document(s) used to attach lump sums?	Lump sum payments are attached in a variety of ways. The majority are through the filing of liens and Orders to Withhold and Deliver.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	No, Virginia does not limit withholdings to a greater degree than the CCPA limits. Va. Code § 63.2-1925.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No, assuming that the lump sum is not subject to CCPA limits, Virginia does not separately limit the withholding/attachment.

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Washington	
State Contact Information	Address
Mark Mintzer Phone: 360-664-5120 E-mail: mmintzer@dshs.wa.gov	Washington Division of Child Support PO Box 9162 Olympia, WA 98507-9162
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	N/A
How long must the employer hold the lump sum?	Employers do not "hold" lump sums or release them to the custodial parent. Time frames for remitting the payments to the IVD agency apply when the child support agency has issued withholding notice.
Is the IWO used for lump sums?	Yes, the withholding order is usually sent specifically to cover the lump sum.
Are other processes or document(s) used to attach lump sums?	Lien on the specific property, followed by an Order to Withhold and Deliver Property and Accounts.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Yes, Washington law would consider a lump sum coming from an employer as earnings and apply a limit of 50% of "disposable earnings" to the withholding. See RCW 74.20A.090 Website: http://apps.leg.wa.gov/rcw/default.aspx
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No, Lump sums which are not "earnings" are not subject to the 50% limitation and could be withheld in full, limited only be the amount of debt owed by the debtor.

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West Virginia	
State Contact Information	Address
WV BCSE Employer Relations Unit Phone: 800-835-4683 Fax: 304-558-1487 E-mail: dhhrbcseeru@wv.gov	Website: dhhr.wv.gov/bcse/erc
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	Yes, if the lump sum is a bonus. (WV Code §48-14-408(10))
What is the threshold amount for lump sum to be reported?	\$100.00 and above
How long must the employer hold the lump sum?	N/A
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Yes, Writs of Suggestion or, if appropriate, a QDRO.
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Yes, 50% may be withheld.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	No

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Wisconsin	
State Contact Information	Address
Sarah Schmelzer Fax: 608-267-2824 E-mail: DCFCSPartnerServices@wisconsin.gov	Wisconsin Bureau of Child Support 201 E. Washington Ave. Room E200 PO Box 7935 Madison, WI 53707-7935
Other Information	
Is there a state definition of a lump sum or bonus?	No, Wisconsin's income withholding statute (767.75) does not address lump sum payments through an employer.
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	No
Are other processes or document(s) used to attach lump sums?	
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	Earnings are limited to the CCPA.
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	The state has the authority to intercept lump-sum payments up to the amount listed on the statewide support lien docket.

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Wyoming	
State Contact Information	Address
Denise Dunn, Program Manager Email: denise.dunn@wyo.gov Phone: 307-777-5653 Fax: 307-777-5588	Wyoming Child Support Program Hathaway Building, 5th Floor 2300 Capitol Avenue Cheyenne, WY 82002
Other Information	
Is there a state definition of a lump sum or bonus?	No
Are employers required to report lump sums? Cite the state law for lump sums	No
What is the threshold amount for lump sum to be reported?	There is no threshold.
How long must the employer hold the lump sum?	
Is the IWO used for lump sums?	Yes
Are other processes or document(s) used to attach lump sums?	Writ of Garnishment
If the lump sum is earnings as defined by the CCPA, does your state limit the withholding to a greater degree than the CCPA limitation?	
If the lump sum is not earnings as defined by the CCPA, does your state limit the withholding/attachment?	